

CITY OF DURHAM, NORTH CAROLINA
Storm Water Management Fund
Reconciliation of Modified Accrual to Full Accrual Basis
Year Ended June 30, 2003

Revenues and other financing sources	\$ 5,506,792
Expenditures and other financing uses	<u>5,678,737</u>
Deficiency of revenues and other financing sources over expenditures and other financing uses	(171,945)
Reconciling items	
Capital outlay	273,282
Accrual of unbilled account receivable	(41,107)
Loss on disposal of fixed assest	25,760
Depreciation	<u>(337,626)</u>
Change in net assets - Accrual Basis	\$ <u><u>(251,636)</u></u>